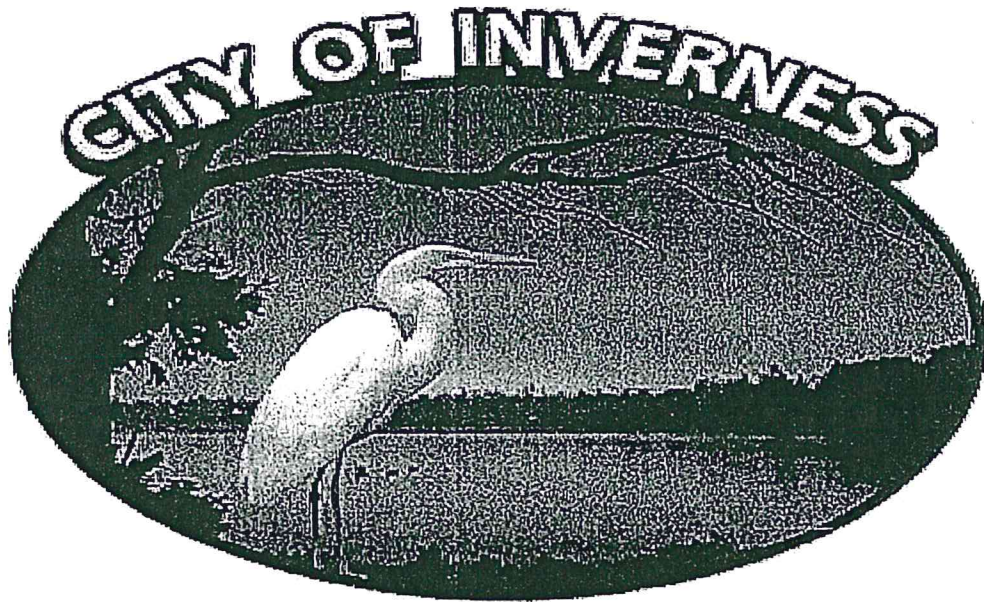


PUBLIC SCHOOL FACILITIES

ELEMENT

EXHIBIT "A"



Adopted August 5, 2008

I. INTRODUCTION

Public schools are critical components to the future of our community. Because of the significance of the public school system and its impact on the future of Citrus County, coordinated school planning among the School District, the County, the City of Crystal River, and the City of Inverness will ensure that future public school capacity needs are achieved. The element is based on the specific data and analysis outlined in § 163.3177(12)(c) and Rule 9J-5.025 (3)(b) of the Florida Administrative Code.

Residential development is a primary factor associated with the growth of the public school system. Due to the relationship between residential growth and the public school system, the Public School Facilities Element (PSFE) focuses on coordinated planning among the School District, County, and local governments to accommodate future student growth needs in the school system. This element establishes public school system concurrency, including level of service standards and procedures for establishing a concurrency management system.

The City of Crystal River and the City of Inverness will participate along with Citrus County and the School District with implementing school concurrency.

Once implemented, school concurrency will ensure that the necessary public school facilities are in place or planned for concurrent with future residential development. This ensures adopted level of service standards are maintained.

II. BACKGROUND

In 2005, the Florida Legislature amended §. 163.3180, F.S., and mandated the implementation of public school concurrency. The legislation requires that local government adopt a Public School Facilities Element (PSFE) as part of its Comprehensive Plan and amend its Capital Improvement Element and Intergovernmental Coordination Element. The PSFE must address school level of service; school utilization; school proximity and compatibility with residential development; availability of public infrastructure; co-location opportunities; and financial feasibility.

As mandated by Rule 9J-5-025 F.A.C., the PSFE must contain the following:

- Existing school facility deficiencies and school facilities required to meet future needs
- School level of service standards
- A financially feasible five-year schedule of school-related capital improvements that ensure adequate school capacity is available to maintain the adopted level of service
- Provisions to ensure that school facilities are located consistent with the existing and proposed residential areas they serve; that schools be used as community focal points, and that schools be co-located with other public facilities

- Maps depicting existing school sites, areas of anticipated future school sites, ancillary facilities, and School Service Area Boundaries (SSAB's)
- Goals, objectives, and policies for school planning and school concurrency

Definitions:

Financial Feasibility: means that sufficient revenues are currently available or will be available from committed funding sources for the first three years, or will be available from committed or planned funding sources for years four and five, of a five-year capital improvement schedule for financing capital improvements, such as ad valorem taxes, bonds, state and federal funds, tax revenues, impact fees, and developer contributions, which are adequate to fund the projected costs of the capital improvements identified in the Comprehensive Plan necessary to ensure that adopted level-of-service standards are achieved and maintained within the period covered by the five-year schedule of capital improvements. The requirement that level-of-service standards be achieved and maintained shall not apply if the proportionate-share process set forth in F.S. 163.3180(12) and (16) is used.

III. EXISTING AND FUTURE CONDITIONS

For school concurrency purposes, existing conditions relate not only to the number and location of public schools but also to the County's population and overall level of residential development activity. Because the County's land use and demographic characteristics relate to various components of the public school system, this section identifies past and projected County population figures, student enrollment data and the existing conditions of the Citrus County Public School System.

County and Municipal Related Data

A. Past and Projected Population

The first set of data used to establish the level of growth in Citrus County is the population increase over time. For the time period of 1996-2006, demographic data was obtained from the Bureau of Economic and Business Research (BEBR).

Table 16-1 details the population estimates for Citrus County, the City of Crystal River, and the City of Inverness during this ten-year period. Table 16-2 shows population projections for five-year time horizons in the County to the year 2030.

TABLE 16-1
POPULATION DATA 1995-2006

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
County Population	107,889	109,984	112,319	114,898	118,085	120,354	123,080	125,738	129,101	132,635	136,749
Cities Population											
Crystal River	4,153	4,301	4,324	4,375	3,485	3,497	3,503	3,593	3,685	3,813	3,737
Inverness	6,660	N/A*	N/A*	N/A*	6,789	6,789	6,878	6,878	7,105	7,295	7,295

*N/A = Not Available
Source: University of Florida, Bureau of Economic and Business Research, February 2006, Volume 39, Bulletin No. 144
Prepared by: Citrus County Community Development Division, 2007

TABLE 16-2
POPULATION GROWTH 2005-2030

	2005	2010	2015	2020	2030
County Population	132,635	144,800	156,700	168,500	190,400
Growth	3,534	12,165	11,900	11,800	21,900

Source: University of Florida, Bureau of Economic and Business Research, February 2006, Volume 39, Bulletin No. 144
Prepared by: Citrus County Community Development Division, 2007

B. Permit Activity and Housing Counts

In Citrus County, the population increase has been accompanied by an increase in residential housing units. Table 16-3 shows the residential permit activity for 2003-2007 for the unincorporated portion of the County. The data shows a rapid increase with a sharp decline. Citrus County experienced record permitting activity from 2004 through 2005, as did much of the State of Florida. As the data illustrates, the permit activity slowed in late 2005 and continued through 2006. Staff expects that 2008 permit activity will continue at 2007 levels, with a possible slight increase.

TABLE 16-3
TOTAL BUILDING RESIDENTIAL PERMITS

Building Type	2003	2004	2005	2006	2007
Single-Family	1,714	2,457	3,309	1,625	1,024
Mobile Home Setups	536	646	558	399	276
Totals	2,250	3,103	3,867	2,024	1,300

Prepared by: Citrus County Building Division, 2006

TABLE 16-4
HOUSING UNIT COUNTS

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Housing Unit – Totals ¹	53,949	54,869	56,072	57,278	58,987	60,161	61,170	62,362	63,678	66,180
R1-Single Family	38,420	39,303	40,316	41,267	42,663	43,691	44,539	45,614	46,821	49,065
R2-Duplex	357	334	338	335	341	340	344	343	349	372
R3-Triplex	72	70	70	71	72	72	69	68	68	69
R4-Quadplex	61	57	57	59	60	60	64	64	64	80
R5-Moble/Manufactured Home	15,305	15,382	15,585	15,865	16,208	16,378	16,542	16,789	16,902	17,129
R6-Enclosed Mobile Home	208	210	211	217	225	229	232	120	121	124
55/+ Adult Communities ²	(474)	(487)	(505)	(536)	(582)	(609)	(620)	(636)	(647)	(659)

¹ Citrus County Property Appraiser (CCPA), 2006 – residential housing counts from yearly certifiable tax rolls

² Numbers derived by CCPA based on 55+ communities in Citrus County registered with the Florida Commission on Human Relations, 2006

Prepared by: Citrus County Community Development Division, 2006

The data in Table 16-4 shows the housing counts for Citrus County from 1996-2005. These numbers were prepared based on the certified tax roll for each year, provided by the Citrus County Property Appraiser. The data shows a steady increase in the single-family residential housing counts and the mobile/manufactured homes housing counts. The multi-family categories show modest rises. The multi-family housing in Citrus County remains limited.

Utilizing the Housing Unit Counts found in Table 16-4, an average growth rate of 2.30 percent was calculated based on the rate of change in the Housing Unit Counts. Using the average annual growth rate of 2.30 percent building permit data was projected over the five-year time horizon. Table 16-5 shows the projected building permit activity for 2008-2012. Table 16-3 includes the building permit activity for FY 2007. The County's Future Land Use Element directs development into the Central Ridge Area. This is where the majority of the projected students will be located.

TABLE 16-5
PROJECTED NEW HOUSING UNITS

Year	Projected New Housing Units
2008	1330
2009	1361
2010	1393
2011	1425
2012	1458

Prepared by: Citrus County Community Development Division, 2008

C. Student Generation Multiplier

The crucial component of the school concurrency process is projecting the number of students that will be generated by new residential development. In order to calculate the number of students associated with new residential development, a student generation multiplier was created. The student generation rate is based on the student enrollment and housing unit data.

TABLE 16-6
STUDENT ENROLLMENT

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
PK-12 total	13,802	14,110	14,487	14,528	14,743	15,088	15,123	15,249	15,415	15,609
Grades PK-5	6,739	6,787	6,869	6,820	6,863	6,855	6,828	6,693	6,767	6,861
Grades 6-8	3,286	3,421	3,485	3,535	3,576	3,625	3,622	3,680	3,772	3,814
Grades 9-12	3,677	3,748	3,851	3,897	4,016	4,237	4,313	4,472	4,446	4,513
Others	100	154	282	276	288	371	360	404	430	421

Prepared by: Citrus County School District, 2006

TABLE 16-7
STUDENT ENROLLMENT/HOUSING UNIT

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
PK-12:h-unit	0.256	0.257	0.259	0.254	0.250	0.250	0.248	0.245	0.242	0.236
PK-5:h-unit	0.125	0.124	0.123	0.119	0.116	0.114	0.112	0.107	0.106	0.104
6-8:h-unit	0.061	0.062	0.062	0.062	0.061	0.060	0.059	0.059	0.059	0.058
9-12:h-unit	0.068	0.068	0.069	0.068	0.068	0.070	0.071	0.072	0.070	0.068
Others:h-unit	0.002	0.003	0.005	0.005	0.005	0.006	0.006	0.007	0.007	0.006

Prepared by: Citrus County Community Development Division, 2006

Table 16-6 shows the student enrollment numbers for the last ten years. Table 16-7 details the student enrollment per housing unit. The data in Table 16-7 was generated using the Total Housing Units from Table 16-4 and the Total PK-12 Student Enrollment from Table 16-6. Student enrollment totals were divided by housing units to generate a rate. The rate was generated on a yearly basis for the last ten years. The ten years of Student Enrollment /Housing Units was averaged to determine the Student Generation Rate Multiplier. Table 16-8 represents the Student Generation Multiplier.

**TABLE 16-8
STUDENT GENERATION MULTIPLIER**

District Total PK-12:h-unit	0.249
Grades P-K-5:h-unit	0.115
Grades 6-8:h-unit	0.06
Grades 9-12:h-unit	0.069
Others:h-unit	0.005

Prepared by: Citrus County Community
Development Division, 2006

IV. PUBLIC SCHOOL SYSTEM

As required by the State, the School District must implement a financially feasible Five Year Work Facilities Program for school capacity improvements to accommodate projected student growth. Those improvements budgeted and programmed for construction within the first three years of the program are considered committed projects for concurrency purposes. Within the current Five-Year Work Program, the capacity to be added includes one elementary school.

As structured, the public school system consists of students, personnel, schools, and administrative facilities. Residential development impacts the students and school facilities because the increase in new student enrollment can place demands on school capacity and cause overcrowding of facilities. Therefore, an accurate inventory of both current and projected school capacity and student enrollment is crucial for school planning.

A. Enrollment and Capacity

The Citrus County School District provides the public school facilities necessary to educate its students. Recently enacted state-mandated changes, such as early childhood education and smaller teacher/pupil ratios at each school, significantly impact the capacity needs of the School District.

Currently the School District operates 17 public schools and 5 additional institutions, which offer a range of specialized programs to the students of Citrus County. The School District operates ten elementary schools, four middle schools, and three high schools. Figures 16-1 through 16-3 show the locations of all the public schools.

Table 16-9 illustrates the enrollment for the 2004/05 and 2005/06 school years and the projected enrollment until 2020/21. The capacity available at each public school is shown.

School capacity numbers are determined by the Florida Department of Education (FDOE) and are based on the Florida Inventory of School Houses (FISH) capacity analysis. As the basis for determining capacity at individual schools, the School District utilized FDOE's FISH capacity data.

TABLE 16-9
STUDENT ENROLLMENT/PROJECTED ENROLLMENT AND CAPACITY

Facilities Name	Capacity	2004/05	2005/06	2010/11	2015/16	2020/21
Elementary Schools						
Citrus Springs Elementary	882	877	884	1,033	1,160	1,294
Crystal River Primary	767	652	731	764	838	935
Floral City Elementary	479	448	424	479	571	637
Forest Ridge Elementary	795	768	800	872	960	1,075
Hernando Elementary	710	655	717	784	872	975
Homosassa Elementary	412	329	366	393	437	477
Inverness Primary	766	766	775	823	912	1,015
Lecanto Primary	840	864	825	904	1,030	1,155
Pleasant Grove Elementary	721	747	719	767	879	975
Rock Crusher Elementary	717	755	752	804	904	1,015
Total Elementary	7,089	6,861	6,993	7,623	8,563	9,553
Middle Schools						
Citrus Springs Middle	867	895	903	839	899	995
Crystal River Middle	1,147	878	856	1,028	1,108	1,234
Inverness Middle	1,341	1,182	1,121	1,250	1,346	1,493
Lecanto Middle	860	859	800	777	837	935
Total Middle	4,215	3,814	3,680	3,894	4,190	4,657
High Schools						
Citrus High	1,712	1,558	1,598	1,668	1,855	2,070
Crystal River High	1,535	1,336	1,344	1,328	1,500	1,673
Lecanto High	1,796	1,619	1,738	1,522	1,766	1,971
Total High	5,002	4,678	5,101	4,518	5,121	5,714

Prepared by: Citrus County School District, 2007

B. Enrollment Projections

For a school concurrency system, enrollment and capacity for each school are critical components. Current enrollment and school capacity data provides a baseline used to develop a financially feasible level of service (LOS) standard.

According to state law, the School District is required to accurately project future student enrollment and school capacity. To determine future school capacity needs, the School District uses both short-term and long-term student enrollment projections. Student enrollment projections are based on data obtained from the following sources:

- School District of Citrus County
- University of Florida Bureau of Economic and Business Research (BEER)

Student projections based on residential growth trends in the County provide a data-driven profile of the short-term and long-term future conditions driving the demand for new public school facilities. The projected Full-Time Enrollment Equivalent (FTE) student counts by grade are based on cohort survival history and historical population growth estimates compiled from BEER. Table 16-10 below summarizes the Citrus County School District enrollment forecast.

TABLE 16-10
STUDENT ENROLLMENT FORECASTS
BY GRADE LEVEL

	Actual 2000-01	Actual 2005-06	Projected 2010-11	Projected 2015-16	Projected 2020-21
PK	106	95	111	124	139
Grade K	1,004	1,136	1,174	1,359	1,534
Grade 1	1,055	1,120	1,230	1,385	1,554
Grade 2	1,075	1,104	1,168	1,375	1,554
Grade 3	1,139	1,119	1,209	1,419	1,594
Grade 4	1,230	1,117	1,278	1,386	1,554
Grade 5	1,157	1,168	1,324	1,384	1,554
Grade 6	1,283	1,143	1,287	1,406	1,574
Grade 7	1,284	1,281	1,294	1,375	1,554
Grade 8	1,155	1,328	1,268	1,377	1,554
Grade 9	1,736	1,471	1,410	1,609	1,813
Grade 10	1,047	1,250	1,195	1,346	1,514
Grade 11	875	1,022	1,064	1,162	1,315
Grade 12	812	914	1,003	1,000	1,116
Total	14,958	15,268	16,015	17,707	19,923

Prepared by: Citrus County School District, 2007

Table 16-11 shows the growth rate by grade level over the last five-years. The figures are based on FTE data. The Department of Education's FTE Forecast Data is attached as Table 16-13.

TABLE 16-11
STUDENT GROWTH RATE

	2000/01	2005/06	Growth Rate
PreK	106	95	-10.38%
Grade K	1,004	1,136	13.15%
Grade 1	1,055	1,120	6.16%
Grade 2	1,075	1,104	2.70%
Grade 3	1,139	1,119	-1.76%
Grade 4	1,230	1,117	9.19%
Grade 5	1,157	1,168	0.95%
Grade 6	1,283	1,143	-10.91%
Grade 7	1,284	1,281	-0.23%
Grade 8	1,155	1,328	14.98%
Grade 9	1,736	1,471	25.31%
Grade 10	1,047	1,250	19.39%
Grade 11	875	1,022	16.80%
Grade 12	812	914	12.53%

Prepared by: Citrus County School district, 2007

Table 16-12 displays the projected student growth over the long-term planning horizon. The projected growth rates for 2010/11 & 2015/16 are prepared by Citrus County School Board staff using models that look at Cohort Progression. The 2020/21 growth rate projections were done by Citrus County School District Planning staff using a more uniform growth model to adjust for immigration into the district over a longer timeframe.

TABLE 16-12
PROJECTED STUDENT GROWTH

	2010/11	Growth Rate	2015/16	Growth Rate	2020/01	Growth Rate
PreK	111	16.84%	124	11.71%	139	12.10%
Grade K	1,174	3.35%	1,359	15.76%	1,534	12.88%
Grade 1	1,230	9.82%	1,385	12.60%	1,554	12.20%
Grade 2	1,168	5.80%	1,375	17.72%	1,554	13.03%
Grade 3	1,209	8.04%	1,419	17.37%	1,594	12.33%
Grade 4	1,278	14.41%	1,386	8.45%	1,554	12.12%
Grade 5	1,324	13.36%	1,384	4.53%	1,554	12.28%
Grade 6	1,287	12.60%	1,406	9.25%	1,574	11.95%
Grade 7	1,294	1.01%	1,375	6.26%	1,554	13.02%
Grade 8	1,268	-4.52%	1,377	8.60%	1,554	12.85%
Grade 9	1,410	-4.15%	1,609	14.11%	1,813	12.68%
Grade 10	1,195	-4.40%	1,348	12.64%	1,514	12.48%
Grade 11	1,064	6.40%	1,162	9.21%	1,315	13.17%
Grade 12	1,003	9.74%	1,000	-0.30%	1,116	11.60%

Prepared by: Citrus County School District, 2007

TABLE 16-13
CITRUS DISTRICT
2007 CAPITAL OUTLAY FTE FORECAST

Grade	Actual 2004- 2005	Actual 2005- 2006	Actual 2006- 2007	Projected 2007- 2008	Projected 2008- 2009	Projected 2009- 2010	Projected 2010- 2011	Projected 2011- 2012	Projected 2012- 2013	Projected 2013- 2014	Projected 2014- 2015	Projected 2015- 2016	Projected 2016- 2017	Projected 2017- 2018
Birth Data for K	927	974	1,000	1,027	1,051	1,078	1,095	1,111	1,125	1,140	1,152	1,158	1,163	1,165
PreK	104	95	87	92	95	97	100	103	106	108	110	112	114	115
Grade K	1,098	1,136	1,150	1,061	1,103	1,186	1,177	1,230	1,265	1,298	1,329	1,360	1,382	1,404
Grade 1	1,083	1,120	1,185	1,211	1,127	1,160	1,243	1,241	1,292	1,330	1,365	1,399	1,432	1,455
Grade 2	1,073	1,104	1,162	1,194	1,220	1,139	1,168	1,250	1,251	1,302	1,340	1,375	1,409	1,443
Grade 3	1,124	1,119	1,145	1,229	1,257	1,279	1,193	1,218	1,297	1,293	1,344	1,382	1,418	1,452
Grade 4	1,130	1,117	1,136	1,144	1,235	1,269	1,296	1,210	1,240	1,326	1,324	1,377	1,417	1,454
Grade 5	1,135	1,168	1,147	1,175	1,183	1,277	1,312	1,340	1,251	1,282	1,371	1,369	1,424	1,466
Grade 6	1,193	1,143	1,270	1,198	1,225	1,234	1,330	1,368	1,398	1,307	1,337	1,429	1,486	1,489
Grade 7	1,317	1,281	1,225	1,321	1,251	1,276	1,287	1,383	1,424	1,456	1,476	1,384	1,412	1,505
Grade 8	1,323	1,328	1,322	1,244	1,338	1,269	1,293	1,305	1,401	1,443	1,535	1,571	1,488	1,506
Grade 9	1,419	1,471	1,491	1,420	1,338	1,419	1,362	1,378	1,392	1,484	1,513	1,360	1,394	1,332
Grade 10	1,133	1,250	1,288	1,323	1,270	1,198	1,257	1,217	1,226	1,238	1,139	1,205	1,250	1,282
Grade 11	1,064	1,022	1,087	1,181	1,216	1,171	1,106	1,154	1,121	1,128	1,139	1,205	1,250	1,282
Grade 12	879	914	943	985	1,071	1,103	1,062	1,003	1,046	1,016	1,023	1,033	1,092	1,133
PreK-12	15,074	15,268	15,640	15,778	15,929	16,077	16,186	16,400	16,710	17,011	17,370	17,749	18,147	18,521
Grade Level Summary														
PreK-5	6,746	6,859	7,013	7,106	7,220	7,407	7,489	7,592	7,702	7,939	8,183	8,374	8,596	8,789
6-8	3,833	3,752	3,818	3,763	3,814	3,779	3,910	4,056	4,223	4,206	4,177	4,206	4,327	4,479
9-12	4,495	4,657	4,809	4,909	4,895	4,891	4,787	4,752	4,785	4,866	5,010	5,169	5,224	5,253
PreK-12	15,074	15,268	15,640	15,778	15,929	16,077	16,186	16,400	16,710	17,011	17,370	17,749	18,147	18,521
Growth Summary*														
PreK-5	93	0	0	0	114	187	82	103	110	237	244	191	222	193
6-8	0	0	0	0	0	0	96	146	167	0	0	0	121	152
9-12	100	0	0	0	0	0	0	0	0	79	144	159	55	29
PreK-12	193	0	0	0	114	187	178	249	277	316	388	350	398	374

*Growth for the first year is the difference between the current year and the highest of the three previous years.

Subsequent growth is the difference each year and the prior year. Negative differences are shown as zero.

Prepared by: Citrus County Community Development Division, 2007

C. Department Of Education (DOE) Full Time Equivalency Projections

In addition to the enrollment projections prepared by the School District, student enrollment projections are also prepared by the DOE. The DOE projections are updated annually based on information derived from BEBR statistics and are used as a planning tool to determine facility needs in the public schools throughout the state. In Table 16-13, the DOE Capital Outlay Full-Time Equivalent (COFTE) results are displayed. COFTE represents the sum of unweighted FTE enrollment from the second (October) and the third (February) counts. Those counts include only schools reported in the FISH report. Those counts do not include student categories (hospital-bound, homebound, summer school students, etc.). Consequently, unique categories were not included in these estimates because they do not require additional student stations. Therefore, estimates of school demand are shown for schools that count toward FISH.

The School District has identified a need for additional student stations for the School Years 2007-08 within the Elementary School Type. The School Board has a planned Elementary School programmed to come online fall 2008. When the new Elementary School comes online, the deficiencies within the Elementary School level will be addressed.

D. School Utilization

The projected student enrollment data was used to determine the need for school facilities in light of the growing demand on public schools because of new residential development. An evaluation of Citrus County's current school enrollment and capacity in conjunction with projected student enrollment provided a determination of surpluses and deficiencies over the long-term planning period. Table 16-14 shows the existing capacities for each school-by-school type. The FISH inventory used to establish the number of student stations or FISH Capacity for each school was taken from the January 2007 FISH Inventory. The enrollment numbers and utilization rates were taken from worksheet three of the Citrus County School District Five Year Facilities Work Plan, dated October 2006. The surplus capacity was calculated using the FISH Capacity data and enrollment data from Table 16-9.

**TABLE 16-14
SCHOOL UTILIZATION**

Facilities Name	FISH Capacity	2006 Enrollment	Current % Utilization	Surplus Capacity
Elementary Schools				
Citrus Springs Elementary	882	880	100	2
Crystal River Primary	767	679	89	88
Floral City Elementary	479	401	84	78
Forest Ridge Elementary	795	788	99	7
Hernando Elementary	754	703	99	7
Homosassa Elementary	412	340	83	72
Inverness Primary	766	771	101	-5
Lecanto Primary	862	823	98	17
Pleasant Grove Elementary	721	705	98	16
Rock Crusher Elementary	717	741	103	-24
Elementary School Average	7,155	6,831	95.4	258
Facilities Name	FISH Capacity	2006 Enrollment	Current % Utilization	Surplus Capacity
Middle Schools				
Citrus Springs Middle	868	814	94	53
Crystal River Middle	1,178	985	86	162
Inverness Middle	1,341	1,158	86	183
Lecanto Middle	860	770	90	90
Middle School Average	4,247	3,727	89	488
Facilities Name	FISH Capacity	2006 Enrollment	Current % Utilization	Surplus Capacity
High Schools				
Citrus High	1,721	1,634	88 95	87
Crystal River High	1,535	1,282	78 84	253
Lecanto High	1,746	1,597	87 91	149
High School Average	5,002	4,513	85 90	489

Prepared by: Citrus County School District, 2007

E. Existing Level of Service

Table 16-15 shows a comparison of the existing LOS figures versus the adopted LOS standards. The existing LOS figures were calculated using the average of the utilization rates from Table 16-14. The existing LOS figures are within the adopted LOS standards for each school type. A few of the individual elementary schools exceed the adopted LOS standards, however since Citrus County is measuring its adopted LOS standards based on a district wide SSAB (School Service Area Boundary) the capacity and enrollment at an individual school is not paramount. While the School District strives to provide educational services without overcrowding any individual school, capacity existing within the district at the elementary school level and therefore LOS standards have been achieved. It is up to

the School District to provide relief to overcrowded schools by redistributing children to individual schools where seats are available.

**TABLE 16-15
EXISTING LEVEL OF SERVICE
PER SCHOOL TYPE**

School Type	Adopted LOS	Existing LOS
Elementary	100%	95%
Middle School	100%	89%
High School	100%	90%

V. ANALYSIS

With the data collected from the School District, County, and the City of Crystal River and the City of Inverness, an analysis was performed to determine the short-term and long-term future conditions that will impact public schools. As part of the analysis, the current inventory of public schools and planned school capital improvements was reviewed based on projected student growth and available revenue to finance planned capital improvements. Generally, the analysis focuses on whether existing and planned school capacity can support residential development at the adopted level of service standards. Specific outputs of this analysis include school capacity statistics, a financially feasible adopted level of service, goals, objectives, and policies for the school concurrency program.

A. School Service Area Boundary

A fundamental requirement of school concurrency is the establishment of geographic School Service Area Boundaries (SSAB's) to which school concurrency is applied when reviewing the impact of new residential development on public schools. The SSAB's are used to determine whether adequate capacity is available to accommodate new students generated from residential development. There are two alternatives to establishing SSAB's, a district wide SSAB for each school type or less than district wide SSAB's for each school type. Citrus County SSAB will be district wide for each school type. The district wide method calculates the utilization rate for all schools facilities for the same school type. For example the utilization for the elementary schools in year 2006/07, as identified in Table 16-14, is 95.4 percent. This rate is calculated by taking the average of the utilization rates for all of the elementary schools. By measuring capacity in this manner, the School District is currently operating at a level of service under 100 percent even though three individual schools are operating at a level of service greater than 100 percent. This system will allow development to continue without mitigation where there is no capacity at a specific elementary school because capacity is available within the district.

The assumption is that the School District can meet the needs of all students within each school type by modifying attendance zones. Additional capacity cannot be

funded using state funds unless forecasts and student statistics show the need for additional capacity on a district basis. By reducing the SSAB to a less than district-wide standard, the School District will be forced to construct new school facilities using bonds rather than state funding. Redistricting may provide a means for the School District to continue to provide required educational services to all students and remain debt free over the short-term planning horizon.

B. School Level of Services Standards

Essentially, level of service (LOS) is the relationship between supply and demand. For schools, LOS is expressed as a ratio of enrollment and capacity, with capacity being the number of student stations.

To establish an acceptable level of service, the School District and local governments must project future demand, identify needed capacity, and determine the level of financial resources available to construct additional capacity. The level of service standard controls the maximum utilization of schools.

Florida Law requires that the Public School Facilities Element of a local government Comprehensive Plan address how the level of service standards will be achieved and maintained. The ability to achieve and maintain the adopted level of service must be based on a financially feasible Five-Year Facilities Work Plan for capital improvements. Furthermore, the law requires that the public school level of service standard be adopted into local government Capital Improvement Element and must apply to all schools of the same type (elementary, middle, high). Initial shortfalls in capacity over the five-year period following adoption may be addressed by adopting a tiered level of service standard along with a Concurrency Management System.

Prior to establishing a level of service standard, the School District must determine the maximum capacity of public schools. Table 16-14 identifies the capacity of all public schools and their current enrollment and utilization rates for 2006/07 school year. Table 16-16 shows the subsequent years through the five-year planning period. Table 16-17 shows the enrollment and capacity by individual school through the five-year planning horizon. Beyond the five year planning horizon DOE forecasts are used as shown in Table 16-13. The School District projections (Tables 16-9 & 16-10) show the projected enrollment through the long-range planning horizon; however, these figures do not take into account different growth rates, adjustment to attendance zone boundaries or new facilities coming online. These figures represent the proportioned projected enrollment within the existing attendance zone for each school. For analysis purposes, Citrus County will use the DOE's forecast as a basis for long-range LOS discussions. Level of Service issues will be discussed further under the needs assessment section for each school type.

The current enrollment and capacity are critical in developing a school concurrency system. Public school concurrency should ensure that capacity of schools is sufficient to support current enrollment and the projected students from future

residential development. Current enrollment and school capacity data provide a baseline for developing a financially feasible level of service standard. As adopted, the public school level of service standard should maximize the efficiency of each school facility for educating students. Based on this ideal, the Citrus County Level of Service is 100 percent of FISH capacity.

C. Needs Assessment

To determine the capacity for each school, the School District uses FISH capacity. The FISH capacity is the number of students that may be housed in an educational facility at any given time based on a utilization percentage of the number of existing student stations. FISH capacity is a product of the number of classrooms at a school and the student stations assigned to each room type. No capacity is assigned to small instructional spaces and specialized classrooms (labs), art, music, etc

Table 16-16 provides the five year projected enrollment, capacity and utilization rates for each school type. Since Citrus County is using a district wide service area, it is not necessary to look at the LOS for each individual school. While one school may exceed the adopted LOS standard, available capacity is measured at the district level and student stations may be available at adjacent schools within the district allowing the transferring of students from overcrowded schools to elsewhere within the district. The number of student stations at a school is used to calculate the school's capacity. A student station is defined as the square footage required per student for an instructional program based on the particular course content.

A utilization rate was also calculated for school type. The utilization rate is calculated by totaling all the enrollment and capacities of all the individual schools within a school type and dividing the total enrollment by the total capacity. The utilization value determines whether a school is over crowded or within its capacity designation. Schools with utilization rates less than 100 percent are operating within their capacity, and schools with a utilization rate greater than 100 percent are overcrowded.

Based on the data and analysis for school year 2006/07, current district-wide school capacity utilization is at 95.4 percent for elementary schools, 89 percent for middle schools, and 90 percent for high schools. All school types are currently meeting the adopted LOS standards. Based on Table 16-16 and Table 16-17, LOS standards are maintained for each level through the five-year planning horizon.

TABLE 16-16
FIVE YEAR PROJECTED CAPACITY & ENROLLMENT DATE

School Type FISH Capacity	2006-2007						2007-2008						2008-2009					
	Enrollment	Capacity	Remaining Stations	Utilization	Enrollment	Capacity	Remaining Stations	Utilization	Enrollment	Capacity	Remaining Stations	Utilization	Enrollment	Capacity	Remaining Stations	Utilization	Enrollment	Capacity
Elementary	7013	7089	76	98.93%	7106	7089	-17	100.24%	7220	7899	679	91.40%	7220	7899	679	91.40%	7220	7899
Middle	3818	4215	397	90.58%	3763	4215	452	89.28%	3814	4215	401	90.49%	3814	4215	401	90.49%	3814	4215
High	4809	5002	193	96.14%	4909	5002	93	98.14%	4895	5002	107	97.86%	4895	5002	107	97.86%	4895	5002
TOTAL	15640	16306			15778	16306			15929	16306			15929	16306			15929	16306

School Type FISH Capacity	2009-2010						2010-2011						2011-2012					
	Enrollment	Capacity	Remaining Stations	Utilization	Enrollment	Capacity	Remaining Stations	Utilization	Enrollment	Capacity	Remaining Stations	Utilization	Enrollment	Capacity	Remaining Stations	Utilization	Enrollment	Capacity
Elementary	7407	7899	492	93.77%	7489	7899	410	94.81%	7592	7899	307	96.11%	7592	7899	307	96.11%	7592	7899
Middle	3779	4215	436	89.66%	3910	4215	305	92.76%	4056	4215	159	96.23%	4056	4215	159	96.23%	4056	4215
High	4891	5002	111	97.78%	4787	5002	215	95.70%	4752	5002	250	95.00%	4752	5002	250	95.00%	4752	5002
TOTAL	16077	16306			16186	16306			16400	16306			16400	16306			16400	16306

Source: DOE - Citrus Total 2007 Capital Outlay FTE Forecast and FISH 2008

Prepared by: Citrus County School District, 2007

TABLE 16-17
CAPACITY AND ENROLLMENT BY INDIVIDUAL SCHOOL

Location	2007-2008 Satis. Stu. Sta.	Actual 2007-2008 FISH Capacity	Actual 2006-2007 COFTE	# Class Rooms	Actual Average 2007-2008 Class Size	Actual 2007-2008 Utilization	New Stu. Capacity	New Rooms to be Added/ Removed	Projected 2011-2012 COFTE	Projected 2011-2012 Utilization	Projected 2011-2012 Class Size
Elementary Schools											
Citrus Springs Elementary	882	882	959	48	20	109.00%	-144	-8	714	97.00%	18
Crystal River Primary	767	767	688	41	17	90.00%	0	0	714	93.00%	17
Floral City Elementary	479	479	430	25	17	90.00%	0	0	479	100.00%	19
Forest Ridge Elementary	795	795	776	43	18	98.00%	0	0	714	90.00%	17
Hernando Elementary	754	754	733	39	19	97.00%	0	0	714	95.00%	18
Homosassa Elementary	412	412	347	22	16	84.00%	0	0	412	100.00%	19
Inverness Primary	766	766	780	41	19	102.00%	0	0	714	93.00%	17
Lecanto Primary	862	862	828	46	18	96.00%	0	0	714	83.00%	16
Pleasant Grove Elementary	721	721	704	38	19	98.00%	0	0	714	99.00%	19
Rock Crusher Elementary	717	717	727	38	19	101.00%	0	0	714	100.00%	19
New Citrus K-5 School*	838	0	0	48	0	00.00%	810	44	714	88.00%	8
Middle Schools											
Citrus Springs Middle	964	868	814	42	19	94.00%	0	0	868	100.00%	21
Crystal River Middle	1,309	1,178	983	56	18	83.00%	0	0	1,084	92.00%	19
Inverness Middle	1,490	1,341	1,163	64	18	87.00%	0	0	1,084	81.00%	17
Lecanto Middle	956	860	761	40	19	89.00%	0	0	860	100.00%	22
High Schools											
Citrus High	1,952	1,854	1,617	77	21	87.00%	0	0	1,572	85.00%	20
Crystal River High	1,720	1,634	1,280	70	18	78.00%	0	0	1,572	96.00%	22
Lecanto High	1,928	1,832	1,600	75	21	87.00%	0	0	1,572	86.00%	21

* New School
Prepared by: Citrus County School District 2008

D. Elementary Schools

The current adopted LOS standard for the elementary school level is 100 percent of FISH capacity. Citrus County currently operates ten individual elementary schools. Figure 16-1 provides a general location and name for each school. Based on Table 16-15 the current LOS figure is 95.4 percent of FISH capacity. Based on the FISH inventory there are 7,089 elementary school level permanent student stations. Within the 2007-08 school year it is projected that 7,106 elementary students will be enrolled at the various elementary schools. There will be a deficiency of 17 student stations based on the DOE projections. A new elementary school is already programmed in the 2006 Five Year Facilities Work Plan. This new elementary school will be opening in the fall of 2008. The new school consists of 810 student stations based on design. Elementary school "A" when opened will increase the FISH capacity at the elementary school level to 7,899 student stations. Figure 16-2 shows the location of the new elementary school.

Figure 16-1
Citrus County
Existing Elementary
School Locations

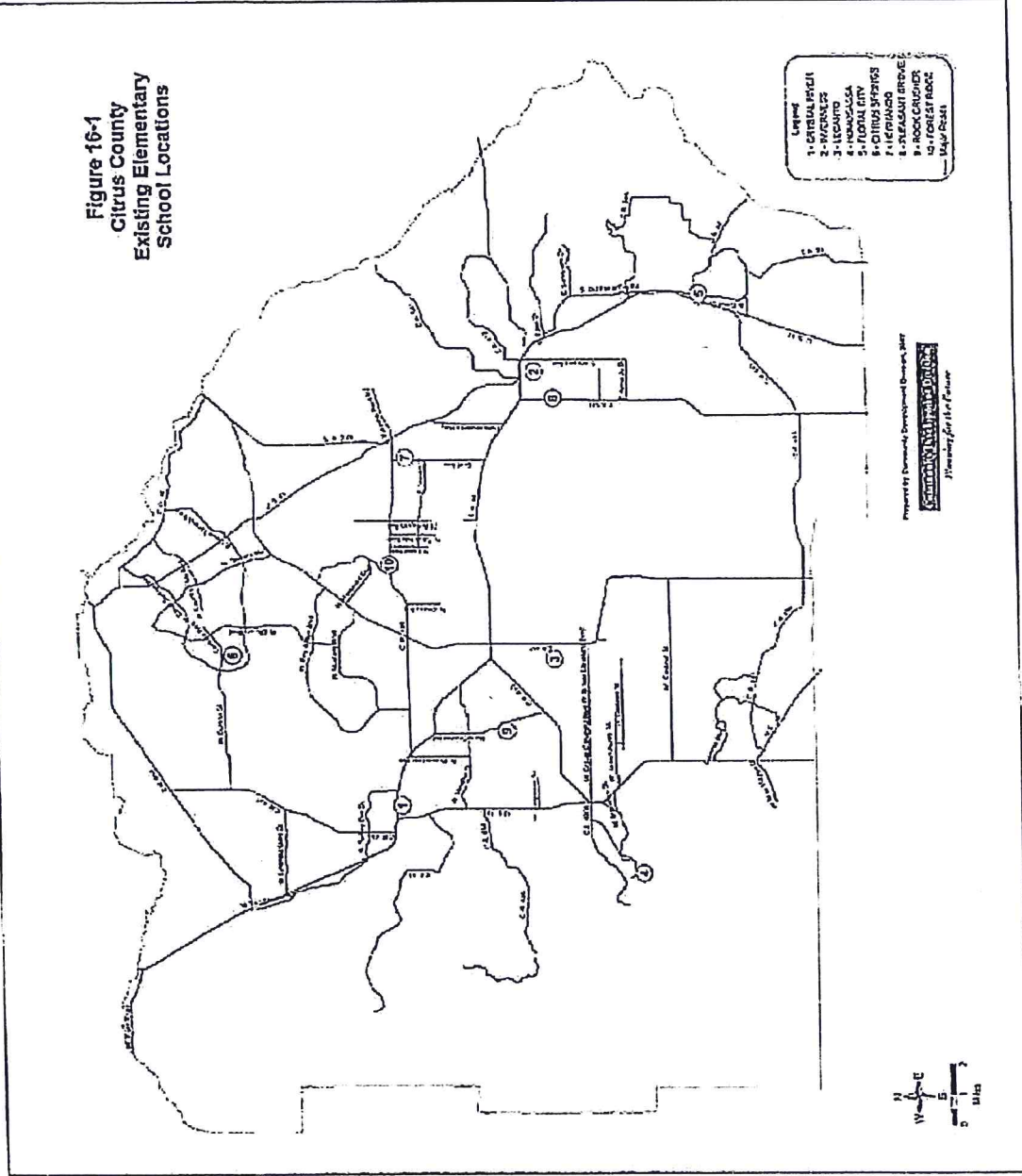


Table 16-16 shows that after the 2008/09 school year the adopted LOS standard is met at the elementary school level. Table 16-13 provides a look at the elementary student projections beyond the 2011-12 school year. Table 16-13 is the DOE enrollment projections through 2017-18. Based on the summary data from the DOE forecasts the School District will need to add additional student stations. By year 2017-18, the school district will need to provide student stations for 8,596 students. Based on the existing capacity as of school year 2007-2008, 666 student stations will need to be added at the elementary school level, with the new school coming online at or before the 2013-14 school year to meet the needs for student stations by school year 2017-18. Table 16-18 below shows the long-term planned capacity and utilization from the School Districts 2007-2012 Facilities Work Plan. The planned improvements to address long-term capacity are outlined in Table 16-18. By year 20016-17, a new elementary school will be constructed on the west side of Citrus County to provide the required number of projected student stations. Table 16-9 shows that school district enrollment will be 9,553 students by school year 2020-21. Staff is relying on DOE forecast for long-term projections.

E. Middle Schools

The current adopted LOS standard for the middle school level is 100 percent of permanent FISH capacity. Citrus County currently operates four middle schools. Figure 16-3 provides a general location and name for each school. Based on Table 16-15 the current LOS figure is 89 percent of FISH capacity. Based on the FISH inventory there are 4,215 middle school level permanent student stations. Based on Table 16-16 the adopted LOS standard will be maintained through the 2011-12 school year. By 2011-12 4,056 middle school aged students will be enrolled in Citrus County Schools.

Based on DOE forecasts in Table 16-13 the School District will need to add new middle school student stations on or before school year 2012-13. As of the 2012-13, school year eight additional student stations will need to be added to meet the projected enrollment. By school year 2017-18, a total of 300 additional student stations must be added to address projected student enrollment according to the DOE forecasts in Table 16-13. Based on Table 16-9 Citrus County expects projected enrollment at the middle school level to be 4,657 by school year 2020-21. This is consistent with DOE's Forecasts in Table 16-13. This increase would represent approximately 300 additional students beyond the school year 2017-18 DOE projections. This is in line with current growth rates in the county. The School District plans to add middle school capacity as outlined in Table 16-18.

**Figure 16-2
Citrus County
Proposed Elementary
School Location**

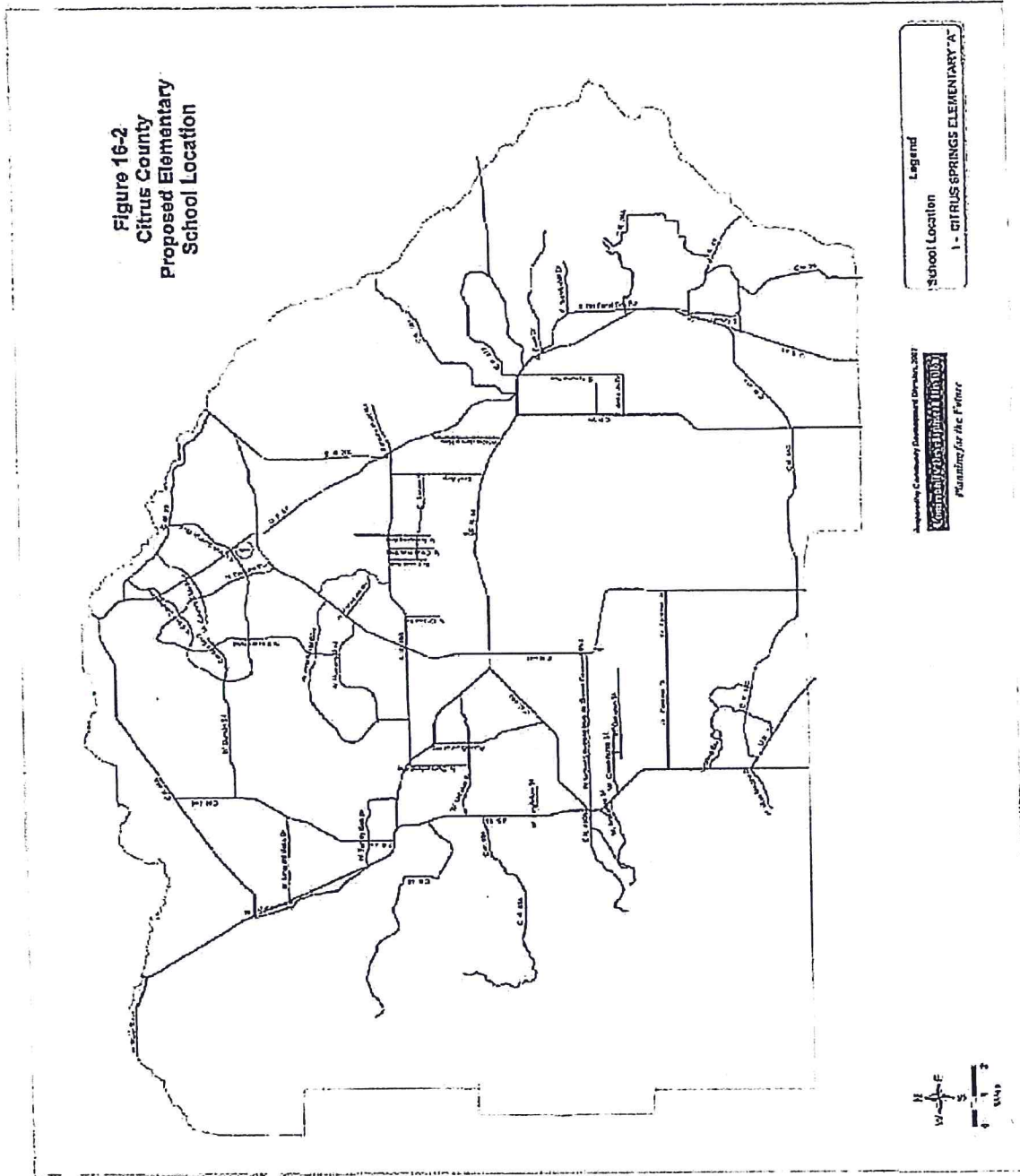
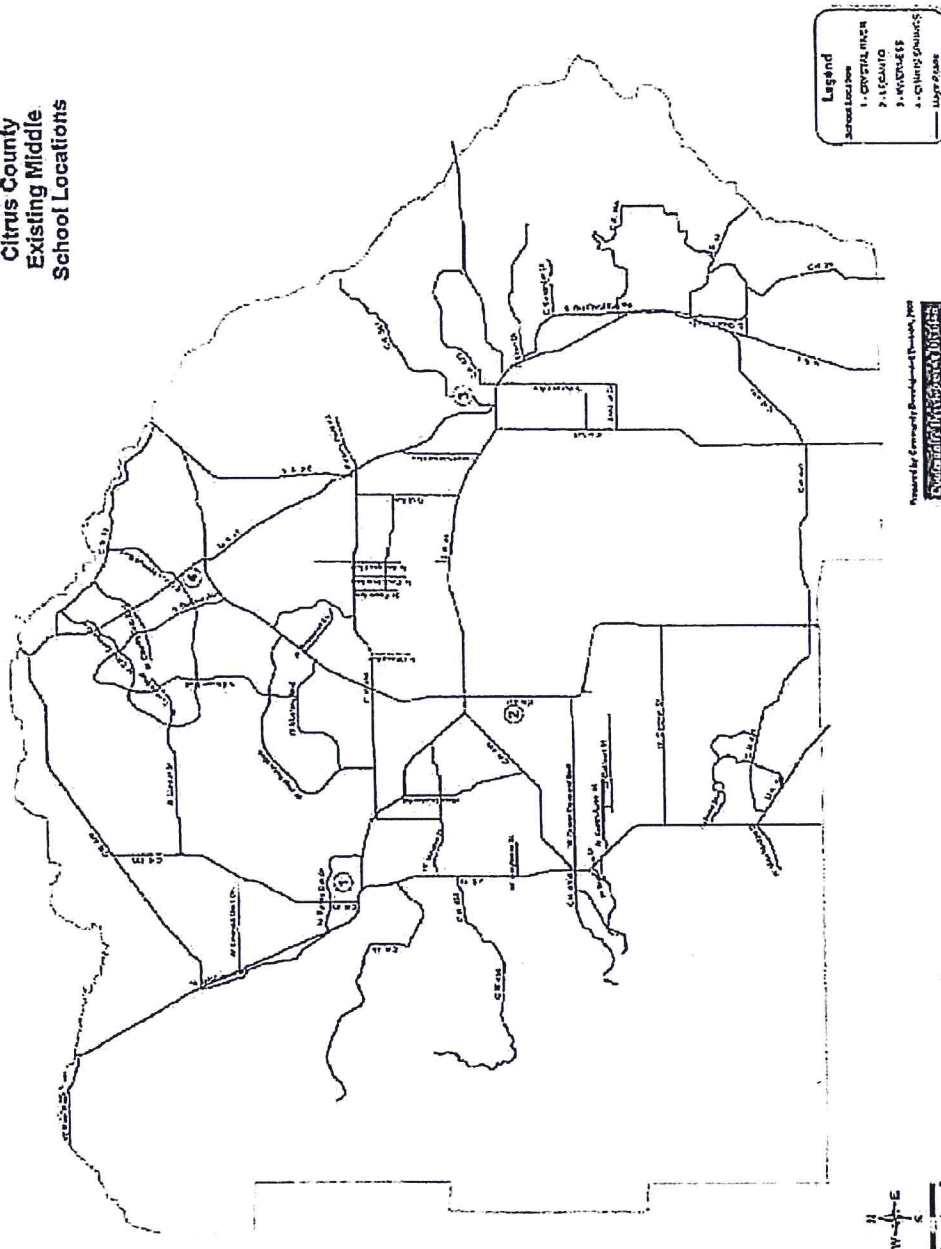


Figure 16-3
Citrus County
Existing Middle
School Locations



F. High Schools

The current adopted LOS standard for the high school level is 100 percent of permanent FISH capacity. Citrus County currently operates three high schools. Figure 16-4 provides a general location and name for each school. Based on Table 16-14 the current LOS figure is 90 percent of FISH capacity. Based on the FISH inventory there are 5002 high school level permanent student stations. Based on Table 16-16 the adopted LOS standard will be maintained through the 2011-12 school year. By 2011-12, 4,752 high school students will be enrolled in Citrus County Schools.

Table 16-15 the DOE forecasts show that at school year 2017-18, 66 student stations will remain unfilled at the high school level. Table 16-9 shows that by school year 2020-21, 5,714 students will be enrolled at the high school level. According to the projections in Table 16-9, approximately 461 additional students will be added in two years time. This is not consistent with the DOE projections. To go from a 66-student station excess in school year 2017-18 to a deficient of 395 in school year 2020-21 is not likely given Citrus County's growth rate. DOE projections are therefore being utilized for long term planning horizons. Based on DOE projections the School District may plan for a new high school sometime between 2014-15 school year and 2020-21 school year.

TABLE 16-18
LONG-TERM CAPACITY AND UTILIZATION

Grade Level Projections	FISH Student Station	Actual 2006-07 Capacity	Actual 2006-07 COFE	Actual 2006-07 Utilization	New Capacity	Projected 2016-17 COFE	Projected 2016-17 Utilization
Elementary	7,155	7,155	6,972	97.44%	1,476	8,596	99.59%
Middle	4,719	4,247	3,722	87.64%	300	4,327	95.16%
High	5,600	5,320	4,497	84.53%	0	5,224	98.20%
Projects		Location		Projected Cost			
New Elementary School		West Side of County		40,000,000			
Add wing to middle school		Citrus Springs		9,000,000			
				49,000,000			

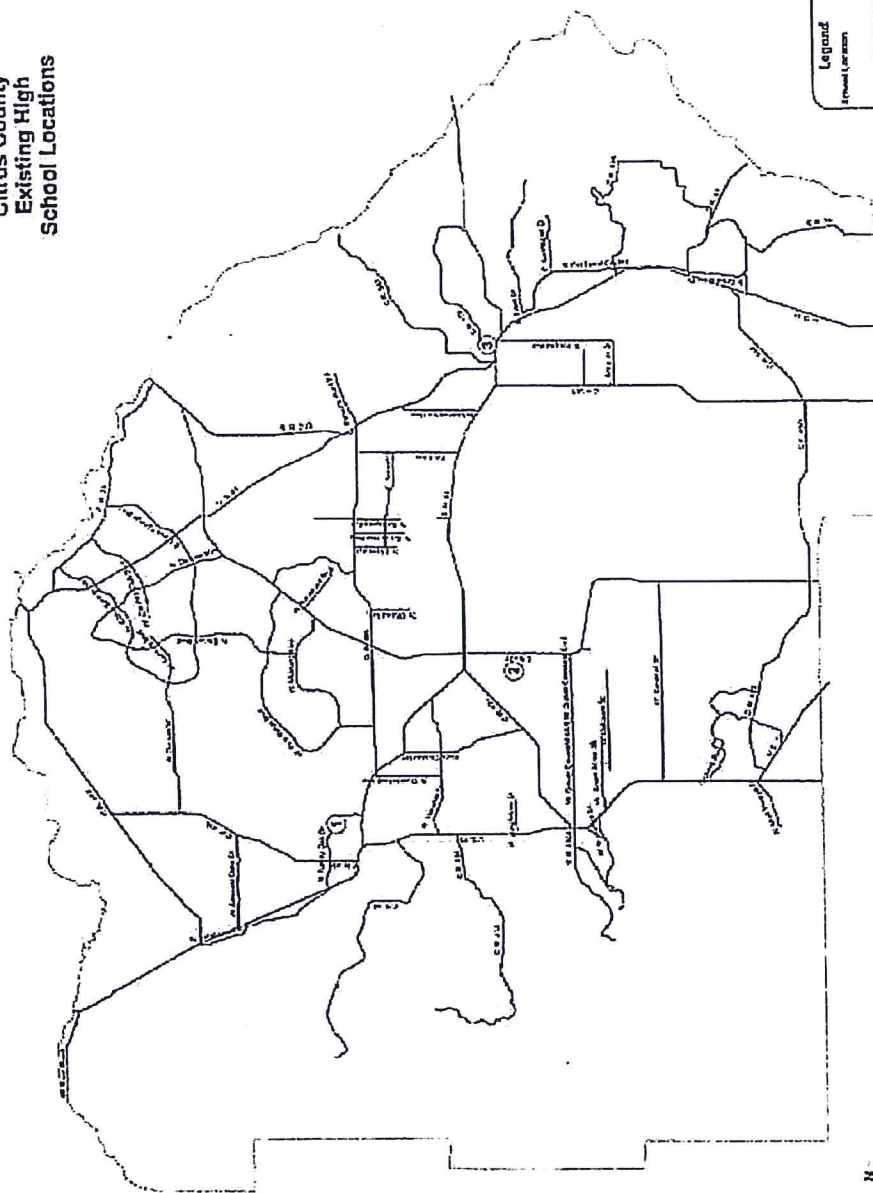
*Data taken from the 2007-08 School District Work Plan

Prepared by: Citrus County Community Development, 2007

G. Ancillary Facilities

The School District has several different types of ancillary facilities. Figure 16-5 shows the location and type of each facility. The different facilities included are three bus garages, a technology resources center, a student service center and a district service center. The School District at this time does not have any plans over the short or long-term time horizons to add any additional ancillary facilities

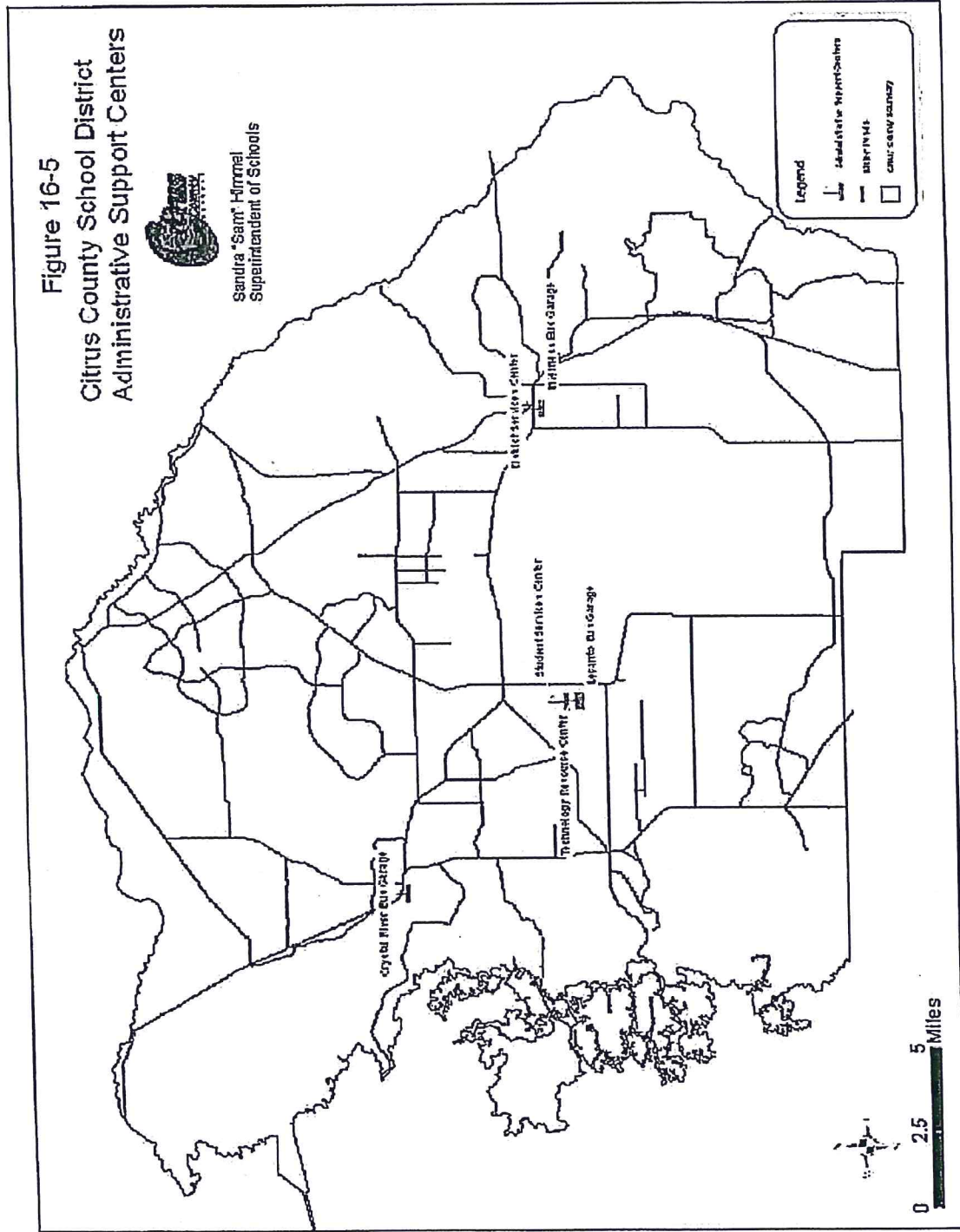
Figure 16-4
Citrus County
Existing High
School Locations



Legend
 1 - Crystal River
 2 - Titusville
 3 - Quincy
 — boundaries

N
 W E
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 0 1 2
 Miles

Approved by the County Board of Supervisors, 1993
CITRUS COUNTY BOARD OF SUPERVISORS
 Planning for the Future



School District Facilities Work Plan & Financial Feasibility

To accommodate projected future student growth, additional capacity projects were added to the School District's Facilities Work Program through school year 2010-11. An additional elementary school will be opening in the fall of 2008. The additional elementary school is being built to maintain the adopted (LOS) standards for public school facilities. The Citrus County School District is in the process of adopting a district wide school concurrency system to maintain adopted (LOS) for each school type (elementary, middle, and high school). The additional capacity provided by the projects listed in the School District's Facilities Work Program will be used to balance future enrollment by redistributing students from their existing school to new or upgraded schools through redistricting of attendance zone boundaries. Table 16-19 shows the Citrus School District's Facilities Work Program as it relates to additional capacity.

The financial feasibility of the School District Facilities Work Plan is discussed below. During the next update to the Capital Improvement Element of the Comprehensive Plan the School District capital expansion and improvement plans will be included with references to the School District Facilities Work Plan. A detail analysis of the revenues and expenditures of the School District is included below and will be relocated to the Capital Improvement Element during the next update. The financial information for the School District will be updated annually in the Capital Improvement Element to ensure adopted level of service standards are maintained. The School District Facilities Work Plan annual update will be driven by the school concurrency system. The fiscal year for the School District begins each July so it coincides with the Citrus County budgetary process and annual updates of the Capital Improvement Element.

Financial Feasibility

Florida Statutes mandate that all capital improvement plans must be financially feasible. The School District has modified its procedures to recognize that the Five Year District Facilities Work Plan must also be financially feasible. To this end, the School District and the county have worked to ensure that the School District's Facilities Work Plan balances and any discrepancies are accounted for and corrected. The School District's Five Year Facilities Work Plan will be adopted as part of the yearly update of to the Capital Improvement Element. This will ensure that LOS standards are maintained and any contributions made by a developer through proportionate share mitigation are recognized.

School concurrency requires the School District to adopt a financially feasible Five-Year Capital Facilities Plan. The Five-Year Facilities Work Plan, which is annually updated and adopted each year, details the capital improvements needed and funding revenues available to maintain the adopted level of service.

As structured the FY 2007-2012 School District Facilities Work Program identifies one project, which will ensure the level of service standards are met. School Concurrency requires that the School District annually update and adopt a plan that contains capacity

to meet the anticipated demand for student stations. The School District Facilities Plan identifies how each project meets school capacity needs and when the capacity will be available. The Five Year Facilities Work Program provides a foundation of an annual planning process that allows the School District to effectively address changing enrollment patterns, development, and growth. The summary of capital improvements is shown in Table 19. While this summary has been added to the Capital Improvement Element of the County's Comprehensive Plan, the School District's Work Program does not require county or city funding.

The revenue for capital expenditures will continue to be derived from local and state sources. Impact fee revenues, PECO, and CO&DS revenues, and revenue from the two mills tax assessment will comprise the bulk of the revenue stream. According to the Five-Year Estimated Capital Outlay Revenue Forecast, the two mills tax will generate 70 million dollars. Table 16-20, details the School District's projected revenue sources over the next five years. The projected revenues are sufficient to fund all necessary capital improvements programmed in the School District Facilities Work Plan

TABLE 16-19
CITRUS SCHOOL DISTRICT FACILITIES WORK PROGRAM

	2007-08	2008-09	2009-10	2010-11	2011-12	5-Year Total
Elementary School "A"	\$17,892,173	\$0	\$0	\$0	\$0	\$17,892,173

Prepared by: Citrus County School Board, 2007

TABLE 16-20
CITRUS SCHOOL DISTRICT REVENUE SOURCES

Item	Fund	2007-08	2008-09	2009-10	2010-11	2011-12	Total
2 Mill Revenue Source							
Non exempt property assessment		\$12,388,874,371	\$13,397,251,034	\$14,424,374,441	\$15,544,668,413	\$16,829,695,295	\$72,584,863,554
Millage for Capital Outlay		2.00	2.00	2.00	2.00	2.00	2.00
Full Value of Capital Millage		\$23,538,861	\$25,454,777	\$27,406,311	\$29,534,870	\$31,976,421	\$137,911,240
Value of portion of the 2 mills ACTUALLY levied	370	\$23,538,861	\$25,454,777	\$27,406,311	\$29,534,870	\$31,976,421	\$137,911,240
PECO Revenue Source							
PECO New Construction	340	\$3,230,253	\$859,547	\$468,591	\$688,801	\$736,713	\$5,983,905
PECO Maintenance		\$1,402,232	\$1,345,355	\$1,202,078	\$1,120,871	\$1,113,629	\$6,184,165
Total		\$4,632,485	\$2,204,902	\$1,670,669	\$1,809,672	\$1,850,342	\$12,168,070
CO & DS Revenue Sources							
CO & DS Cash Flow-through Distributed	360	\$97,620	\$97,620	\$97,620	\$97,620	\$97,620	\$488,100
CO & DS Interest on Undistributed CO		\$15,457	\$15,457	\$15,457	\$15,457	\$15,457	\$77,285
Total		\$113,077	\$113,077	\$113,077	\$113,077	\$113,077	\$565,385

Prepared by: Citrus County Community Development Division, 2007

TABLE 16-20 (continued)
CITRUS SCHOOL DISTRICT REVENUE SOURCES

Item	Fund	2007-08	2008-09	2009-10	2010-11	2011-12	Total
Additional Revenue Sources							
Classrooms for Kids		\$7,455,967	\$0	\$0	\$0	\$0	\$7,455,967
Proceeds from a							
S.1011.14/15 F.S. Loans		\$0	\$0	\$0	\$0	\$0	\$0
District Bonds		\$0	\$0	\$0	\$0	\$0	\$0
Special Act Bonds		\$0	\$0	\$0	\$0	\$0	\$0
Co & DS Bonds		\$0	\$0	\$0	\$0	\$0	\$0
1/2 cent sales tax		\$0	\$0	\$0	\$0	\$0	\$0
Local governmental infrastructure surtax		\$0	\$0	\$0	\$0	\$0	\$0
Proceeds CQP's sales		\$0	\$0	\$0	\$0	\$0	\$0
Classroom first proceeds		\$0	\$0	\$0	\$0	\$0	\$0
Proportionate Share		\$0	\$0	\$0	\$0	\$0	\$0
Mitigation		\$0	\$0	\$0	\$0	\$0	\$0
Impact Fees received		\$3,487,780	\$3,836,558	\$4,028,385	\$4,226,805	\$4,441,295	\$20,023,823
Private Donations		\$0	\$0	\$0	\$0	\$0	\$0
Grants from not for profit or local government		\$0	\$0	\$0	\$0	\$0	\$0
Interest, Including Profit On Investment		\$1,100,000	\$0	\$0	\$0	\$0	\$1,100,000
Revenue from Bond pledging process		\$0	\$0	\$0	\$0	\$0	\$0
Balanced Carried forward		\$25,029,929	\$0	\$0	\$0	\$0	\$25,029,929
Obligated Fund Balances Carried forward		\$0	\$0	\$0	\$0	\$0	\$0
Special facilities Account		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$37,073,676	\$3,836,558	\$4,028,385	\$4,229,805	\$4,441,295	\$53,609,719

Prepared by: Citrus County Community Development Division, 2007

VI. SCHOOL DISTRICT CAPITAL FUNDING SOURCES

To address the new construction and renovation needs of the School District's Five-Year Facilities Work Program, the School District relies on local and state funding.

The primary local funding sources are ad valorem property taxes, impact fees, and bonds. By Florida Statute, school districts may levy up to two mills to fund the district capital program. Citrus County has levied School Impact fees since 1988. The 2006 school impact fee for a single-family residence is \$1,917.01. The Citrus County impact fees were updated in January 2007. The new fee schedule becomes effective June 1, 2007. Citrus County has moved to a tier system for the collection of residential impact fees. Table 16-21 demonstrates the new impact fee structure effective June 1, 2007.

**TABLE 16-21
RESIDENTIAL IMPACT FEES EFFECTIVE 6-1-07**

Less than 1,500 sf & Low Income ⁽¹⁾	\$1,894.35
-0 to 1,500 sf	\$1,894.35
-1501 to 2,499 sf	\$2,109.05
-2,500 sf or greater	\$2,298.48

(1) "Low Income" designation refers to those households with annual household incomes under 80 percent of the county median income.

Prepared By: Citrus County Community Development Division, 2007

Impact fees are collected for new housing to offset a portion of the cost of students generated by the new residential development. The School District may also sell bonds or offer certificates of participation (COPs). To date the Citrus County School District has not chosen to use bonds as a funding source.

A. Ad valorem Tax/Assessment Ratio

Table 16-22 shows the millage rate for the School District. The School District levies a millage rate of 5.77 percent to support the operating budget. An additional 2.00 percent is levied to support the capital improvement program outlined in the Five-Year Work Plan.

**TABLE 16-22
AD VALOREM TAX BASE MILLAGE RATE**

Budget Type	Millage Rate
Operating Dollars	5.77
Capital Improvement Dollars	2.00

Prepared by: Citrus County School District, 2007

B. Additional Capital Outlay Revenue Sources

The Florida Statutes place restrictions on the School District's portion of state funding for capital outlay specific uses. Expansion projects for student stations may make use of state capital outlay funding sources derived from motor vehicle license tax revenue, known as Capital Outlay Debt Service funds (CO&DS), and gross

receipts tax revenue from utilities Public Education Outlay funds (PECO). The recent legislative mandates have provided additional state funding for smaller class sizes and early childhood education. Table 16-20 outlines all the funding sources and expected revenues by year from 2007 through 2012 for the Citrus County School Board.

C. Facility Operation Costs

A large portion of the school district's budget is devoted to the operational costs maintaining schools and ancillary facilities. Transportation and busing costs also must be factored into the school district budget. For this reason only a portion of the ad valorem tax revenue received by the school district is devoted to capital improvements or investments in new facilities. Table 16-22 above shows the breakdown of ad valorem tax millage collected on behalf of the school district. Table 16-23 shows the operation costs associated with the operation of the school district.

**TABLE 16-23
COST OF OPERATIONS**

Year	Cost of Operation
2006-07	124,673,760
2007-08	151,672,018
2008-09	156,222,179
2009-10	160,908,844
2010-11	165,736,109
2011-12	170,708,192

Prepared by: Citrus County School District, 2007

D. School District Revenues and Expenditures

The School District's Five Year Work Facilities Plan provides a variety of information including both the projected construction cost of the capital improvement projects and the revenue sources that support the full operation of the School District. Only a portion of ad valorem taxes collected for the School District are used to fund capital outlay projects. In addition, impact fees and other state funding sources are used to fund the capital expenditures for the School District. Table 16-24 below shows the projected revenue from impact fees over the next five years.

**TABLE 16-24
PROJECTED IMPACT FEES**

Year	Projected Revenue
2008	\$3,487,780.00
2009	\$3,836,558.00
2010	\$4,028,385.00
2011	\$4,229,805.00
2012	\$4,441,295.00
Total	\$20,023,823.00

Prepared by: Citrus County School District, 2007

Table 16-24 assumes a 10 percent increase over 2007 building permit numbers. The projection is based on the 2003 building permit numbers. Since late 2006 Citrus County has seen a decrease in the number of residential permits this trend is directly attributable to the down turn in the Florida housing market. The 2003 permit numbers are more sustainable and appear to be consistent with the most current data available for the first half of 2007. The revenue projected for each year beyond 2008 was derived from a 5 percent increase. Funds generated from Impact Fees are directly related to new home starts and increases in student enrollment. Impact Fees can only be used for Capital Improvement projects. While impact fees are not a dedicated funding source for bonding purposes, many times impact fee funds are used to repay debt. These funds can be used in lieu of ad valorem funds or other state monies when available.

Table 16-25 shows the School District expenditure. The School District has been thrifty in the past and for this reason no debt service is shown. The total expenditures are shown for each year of the five-year planning horizon.

TABLE 16-25
SCHOOL DISTRICT EXPENDITURES

	2007-08	2008-09	2009-10	2010-11	2011-12	5-Year Total
Capacity Projects	\$17,892,173	\$0	\$0	\$0	\$0	\$17,892,173
Other Projects	\$24,460,665	\$13,859,291	\$17,567,413	\$16,995,343	\$18,136,483	\$91,019,196
Total Expenditures	\$42,352,839	\$13,859,291	\$17,567,413	\$16,995,343	\$18,136,483	\$108,911,369

Prepared by: Citrus County School District, 2007

Table 16-26 shows all the revenue funds available from current sources. Impact fees have been included in these calculations. The impact fee revenues are provided as supplemental income to the School District. Impact fees are shown as additional revenue sources in Table 16-26. The funds are utilized for planning, design, and construction of capital project as identified in the Five Year Facilities Work Plan.

It is readily apparent based on Table 16-25 & 16-26 that the School District Work Plan is financially feasible. The School District does not require any additional off-site improvements under the current Five Year Facilities Work Plan. The School District and County will continue to monitor the existing school site and all public facilities to ensure that LOS issues do not arise that would hamper the School District's ability to provide a quality education for all school age children.

TABLE 16-26
SCHOOL DISTRICT REVENUES

	2007-08	2008-09	2009-10	2010-11	2011-12	5-Year Total
Local 2 Mill Capital Outlay	\$23,538,861	\$25,454,777	\$27,406,311	\$29,534,870	\$31,976,421	\$137,911,240
Maintenance Expenditures	-\$7,345,271	-\$7,589,880	-\$7,984,234	-\$8,393,508	-\$8,159,915	-\$39,472,808
Local 2 Mill Expenditure	-\$14,257,757	-\$9,514,788	-\$9,464,717	-\$10,177,702	-\$10,971,108	-\$54,386,072
State PECO Funds Expenditures	-\$1,402,232	-\$1,345,355	-\$1,202,078	-\$1,120,871	-\$1,113,629	-\$6,184,165
PECO Maintenance Revenue	\$1,402,232	\$1,345,355	\$1,202,078	\$1,120,871	\$1,113,629	\$6,184,165
Subtotal	\$1,935,833	\$8,350,109	\$9,957,360	\$10,963,660	\$12,845,398	\$44,052,360
CO & DS Revenue	\$113,077	\$113,077	\$113,077	\$113,077	\$113,077	\$565,385
PECO New Construction Revenue	\$3,230,253	\$859,547	\$468,591	\$688,801	\$736,713	\$5,983,905
Other/Additional Revenue	\$37,073,676	\$3,836,558	\$4,028,385	\$4,229,805	\$4,441,295	\$53,609,719
Total Revenue	\$42,352,839	\$13,159,291	\$14,567,413	\$15,995,343	\$18,136,483	\$104,211,369

Prepared by: Citrus County School District, 2007

E. Debt Service & Capacity

The school district currently has no outstanding debt service. The cost of school building will be planned and programmed by the School District. Each year the County will adopt the Five Year Facilities Work Program as part of the Capital Improvement Element update.

As for debt capacity, the County does not currently plan to issue any debt on behalf of the School District. The debt capacity of the School District is shown below in Table 16-27 below. The debt capacity is normally completed by a lender and UBS securities completed a COP debt capacity range for the School District on November 1, 2006. This debt capacity is based on the use of one mill of the two mill capital improvement dollars to repay debt. Debt will be issued at the School District's discretion. Neither the City of Crystal River, the City of Inverness, nor the County plan to issue debt on the School District's behalf.

**TABLE 16-27
DEBT CAPACITY**

Years	Capacity (million dollars)
15	122.62
20	146.86
25	165.42

Prepared by: Citrus County School District, 2006

Some planned road improvements, sewer & water upgrades, or drainage improvements may benefit specific school sites; however, these improvements are being planned, programmed, and completed to satisfy County, the City of Crystal River, and the City of Inverness level of service issues. There are no planned or program infrastructure improvements to service specific school sites.

VII. PROPORTIONATE FAIR SHARE

In the event that there is not adequate school capacity available to accommodate a development's demand for student stations, The School District may entertain proportionate share mitigation options and if accepted, shall enter into an enforceable and binding agreement with the developer and the affected local government to mitigate the impact from the development through the creation of additional school capacity.

A mitigation contribution provided by a developer to offset the impact of a residential development must be directed by the School District toward school capacity projects identified in the School District Facilities Work Plan. Capacity projects identified within the first three years of the Five-Year Facilities Work Plan shall be considered as committed projects. If capacity projects are planned in years four or five of the School District's Facilities Work Plan, the developer may pay his proportionate share of the identifies capacity project to mitigate the proposed development.

If a capacity project does not exist in the School District's Five-Year Facilities Work Plan, the School District may add a capacity project to satisfy the impacts from a proposed residential development, as long as financial feasibility of the Five-Year Facilities Work Plan can be maintained. When the student impacts from the proposed development cause the adopted level of service to fail, a developer may enter into a 90 days negotiation period with the School District and the applicable local government to review potential mitigation projects. To be acceptable, a proportionate share project must create a sufficient number of additional student stations to maintain the establish level of service with the addition of the development project's demand. Mitigation options may include, but are not limited to:

- Contribution of land in conjunction with the provision of additional school capacity
- Provision of additional student stations through the donation of buildings for use as primary or alternative learning facilities
- Provisions of additional student stations through the renovation of existing buildings for use as learning facilities
- Construction of permanent student stations or core capacity
- Construction of a school in advance of the time set forth in the School District Five-Year Facilities Work Plan

The amount or proportionate share mitigation to be paid will be calculated utilizing the total cost per student station, established by Florida Department of Education, plus a share of the land acquisition and infrastructure expenditures for school sites as determined and published annually in the School District's Five-Year Facilities Work Plan. The costs associated with the identified mitigation shall be based on the estimated cost of the improvement on the date that the improvement is programmed for construction. Future costs will be calculated using estimated values at the time the mitigation is anticipated to commence. The cost of the mitigation required by the developer shall be credited toward the payment of school impact fees. If the mitigation cost is greater than the school impact fees for the development, the difference between the developer's mitigation costs and the impact fee credit is the responsibility of the developer.

VIII. SCHOOL PLANNING AND SHARED COSTS

By coordinating the planning of future schools with affected local governments, the school district can better identify the costs associated with site selection and the construction of new schools. Coordinated planning requires the School District to submit proposed school sites to the Interlocal School Planning Working Group for review. The Interlocal School Planning Working Group consists of representatives from various government agencies. Prior to the Interlocal Working Group review, the affected jurisdiction may coordinate with School District staff to perform its own technical review of the site. This analysis permits the School District and the affected local governments to jointly determine the need for and timing of on-site and off-site improvements necessary to support each new school.

For each instance of co-location and shared use, the School District and the County or affected municipality must enter into an agreement addressing each party's liability, operating and maintenance costs, scheduling of use, facility supervision, and other issues that may arise. As residential development occurs near school facilities, opportunities exist for the County and School District to jointly plan for community focal points and parks. Coordinated planning between the School District and the County ensures proposed school sites will be consistent with land use plans and regulations. Likewise, a co-location review by the School District of a proposed County capital project will enhance co-location opportunities. The required coordinated planning for co-location will additionally result in capital savings for the School District and the County.

X. PLAN IMPLEMENTATION

The implementation of the Public School Facilities Element will involve numerous activities. The most extensive of these will be the implementation of the provisions contained in the Interlocal Agreement for Coordinated Planning and School Concurrency. The Public School Facilities Element's implementation is contingent upon the implementation of the other elements of the Comprehensive Plan.

Overall implementation responsibility rest with the School District staff. County staff will be responsible to support School District and bear the primary role of executing the Interlocal Agreement. The School District staff will provide the county planning staff, Cities and the Board of County Commissioners the information and analysis upon which their actions and decisions will be based.

XI. EVALUATION AND MONITORING PROCEDURES

To be effective, a plan must not only provide a means for implementation: the plan must also provide a mechanism for assessing its effectiveness. Generally, a plan's effectiveness can be judged by the degree to which its objectives have been met. Because objectives are measurable and have specific time frames, the plan's objectives are the benchmarks used to evaluate the plan.

The Community Development Division staff will be responsible for monitoring and evaluating the Public Schools Facilities Element on a regular basis, which involves collection of data, compilation of information regarding school capacity and the new residential development. To this end, the School District and its staff will provide the necessary data and information from Attendance records, School Utilization Reports and the School Concurrency Management System. Formal evaluation of the Public School Facilities Element will occur every seven years in conjunction with the formal evaluation and appraisal of the entire Comprehensive Plan. In addition to assessing progress, the evaluation and appraisal process will also be used to determine whether the Public School Facilities objectives should be modified or expanded. In this way, the monitoring and evaluation of the Public School Facilities Element will not only provide a means of determining the degree of success of the plan's implementation; it will also provide a mechanism of evaluating needed changes to the plan element.

XII. GOALS, OBJECTIVES, AND POLICIES

GOAL #23 Citrus County shall have a public school system that offers a high quality educational environment, provides accessibility for all students, and ensures adequate school capacity to accommodate student enrollment demand.

Adequate School Facilities

Objective 23.1 Provide a high quality education environment and address any LOS deficiencies within the Citrus County Public School System by ensuring that all educational facilities are fully utilized in accordance with program capacity.

Policy 23.1 The County hereby adopts the following district wide level of service (LOS) standards for public schools:

Facility Type District Wide	Adopted LOS¹
Elementary Grades PK-5	100%
Middle Grades 6-8	100%
High Grades 9-12	100%
Other	100%

¹ The LOS standard is a percentage of school student capacity based upon the permanent Florida Inventory of School Houses (FISH) specified in the Citrus County School District's annual Tentative Facilities Program Plan for each school type

School Concurrency

Objective 23.2 Adequate school facility capacity will be provided by the Citrus County Public School System to accommodate existing and future development to ensure that adopted level of service standards are maintained in compliance with Florida Statutes.

Policy 23.2.1 The County shall not approve any non-exempt residential development applications for comprehensive plan amendments, rezonings, conceptual plans, preliminary plats, site plans, or their functional equivalents until the School District has issued a concurrency determination verifying available capacity.

Policy 23.2.2 The County shall consider the following residential uses exempt from the requirements of school concurrency:

- Single-family lots of record existing at the time school concurrency is adopted
- Any residential development that has received final site plan, final plat approval or the functional equivalent by the

County, the City of Crystal River, or City of Inverness prior to the adoption date of the Citrus County Public School Facilities Element

- Any amendment to any previously approved residential development that does not increase the number of dwelling units or change the type of dwelling units (single-family to multi-family, etc.)
- Age restricted communities with no permanent residents under the age of 18. Exemption of an age restricted community will be subject to a restrictive covenant limiting the age of permanent residents to 18 years and older

- Policy 23.2.3 The County, through its land development regulations, shall establish a school concurrency review process for all residential projects that are not exempt under Policy 23.2.2.
- Policy 23.2.4 The School District in conjunction with the County, the City of Crystal River, and/or the City of Inverness shall review developer proposed applications for proportionate fair share mitigation projects to add the school capacity necessary to satisfy the impacts of a proposed residential development.
- Policy 23.2.5 The County may, upon acceptance of a mitigation option identified in Policy 23.2.4, enter into an enforceable binding agreement with the School District and the developer.
- Policy 23.2.6 The School District along with County the City of Crystal River and the City of Inverness may accept the following forms of mitigation to meet concurrency criteria:
- the contribution of land of sufficient type, size and location to meet the need as determined by the School Board
 - the construction, expansion, or payment for land acquisition or construction of a public school facility
 - renovation of existing buildings into a public school facility of sufficient type, size and location to meet the need as determined by the School Board
 - or, construction of permanent student stations or core capacity consistent with established School Board standards

School Site Selection Criteria

- Objective 23.3 The School District in conjunction with the County shall establish procedures for reviewing potential new school locations.

- Policy 23.3.1 Proposed School Site will be evaluated by the County, the City of Crystal River, and/or the City of Inverness to ensure that the proposed educational facilities are compatible with the surrounding area. The Future Land Use Element allows schools in all categories with the exception of the following: Transportation, Communication and Utilities (TCU), Mobile Home Park (MHP), Recreational Vehicle Park (RVP), Industrial (IND), and Extractive (EXT).
- Policy 23.3.2 Any proposed amendment to the Future Land Use Map adjacent to a property either developed with an educational facility or under the ownership of the School District must demonstrate there will be no adverse impacts to School District property.
- Policy 23.3.3 The School Board shall maintain a Long Range Planning Committee and Interlocal Working Group for the purpose of reviewing potential sites for new educational facilities.
- Policy 23.3.4 The following criteria shall be reviewed by the Long Range Planning Committee and the Interlocal Working Group to for each potential site:
- The location of potential sites proximate to urban service areas and/or existing school sites, which provide logical focal points for community activities , including opportunities for shared use and collocation with other community facilities
 - The location of elementary schools proximate to residential neighborhoods
 - The location of high schools on the periphery of residential neighborhoods, with access to major roads
 - Compatibility of the school site with present and projected uses of adjacent property
 - Encouraging community redevelopment, revitalization and efficient use of existing infrastructure, and the discouragement of urban sprawl
 - Site acquisition and development costs
 - Safe access to and from the site by pedestrians and vehicles
 - Existing or planned availability of adequate public facilities and services to support the school

- Environmental constraints that would preclude school site development
- Adverse impacts on archaeological or historic sites listed in the National Register of Historic Places or designated by the affected local government as a locally significant historic or archaeological resource
- The site is well drained and the soils are suitable for development or are adaptable for development and outdoor educational purposes with drainage improvements
- The proposed location is not in conflict with the local government comprehensive plan, stormwater management plans, or watershed management plans
- The proposed location is not within a velocity flood zone as delineated in the Flood Insurance Rate Maps for Citrus County
- The proposed site can accommodate the required parking, circulation and queuing of vehicles
- The proposed location lies outside the area regulated by Section 333.03, F.S., regarding the construction of public educational facilities in the vicinity of an airport

Policy 23.3.5

At least 60 days prior to acquiring or leasing property that may be used for a new public educational facility, the School District shall provide written notice to the local government with jurisdiction over the use of the land. The local government, upon receipt of this notice, shall notify the School District within 45 days if the proposed new school site is consistent with the land use categories and policies of the local government's comprehensive plan.

Coordination

Objective 23.4

All new public schools built within the County will be consistent with the appropriate jurisdiction's Future Land Use Element and the Future Land Use Map designation.

Policy 23.4.1

The School District, in conjunction with the County, the City of Crystal River and the City of Inverness shall jointly determine the need for and timing of on-site and off-site infrastructure improvements necessary to support a new school. All required infrastructure will be in place and functional prior to the opening of any educational facility. The County, the City Crystal River, the

City of Inverness, and School District will work together to fund all necessary infrastructure based on jurisdiction.

Policy 23.4.2 The County shall enter into an agreement with the School District identifying the timing, location and party or parties responsible for constructing, operating, and maintaining off-site improvements necessary to support a new school if such agreement is needed to ensure that the required infrastructure will be in place concurrently with the opening of a new facility.

Policy 23.4.3 The County shall encourage the location of schools near residential areas by:

- Assisting the School District in the identification of funding and/or construction opportunities (including developer participation or County capital budget expenditures) for sidewalks, traffic signalization, access, water, sewer, drainage, and other infrastructure improvements
- Review and provide comments on all new school sites
- Allow schools within all residential land use categories

Policy 23.4.4 The School District, County, and the City of Crystal River and the City of Inverness shall encourage developers to consider making new and existing schools focal points in all new development. The County, Municipalities, and School District will seek opportunities to partner with future developments to provide shared infrastructure to support community character and continuity.

Policy 23.4.5 The County and School District shall utilize the Interlocal School Planning Working Group as a monitoring group for coordinating planning and school concurrency in Citrus County.

Policy 23.4.6 The County shall adopt appropriate provisions for school concurrency into its Land Development Code.

Policy 23.4.7 The County, in conjunction with the School District, the City of Crystal River, and the City of Inverness, shall identify issues relating to public school emergency preparedness, such as:

- The determination of evacuation zones, evacuation routes and shelter locations
- The design and use of public schools as emergency shelters
- The designation of sites other than public schools as long-term shelters, to allow schools to resume normal operations following emergency events

Objective 23.4.1 The County, the City of Crystal River, and the City of Inverness will seek opportunities to co-locate appropriate facilities when new school facilities are planned. Any required infrastructure needed to support collated facilities will be provided. The County, the City of Crystal River, the City of Inverness, and School District will work together to fund all infrastructure.

Policy 23.4.1.1 The County, the City of Crystal River, and the City of Inverness, in conjunction with the School District, shall seek opportunities to co-locate public facilities with schools, such as parks, libraries, and communities centers. Collocated facilities shall be compatible with other surrounding land uses.

Five-Year Schedule of Capital Improvements

Objective 23.5 LOS deficiencies will be addressed through the five-year capital improvement schedule. School facilities and related infrastructure that are required to meet and maintain the adopted LOS standards will be programmed into the County, the City of Crystal River, and the City of Inverness five-year capital improvement schedules.

Policy 23.5.1 The School District will ensure that all school facilities required to meet the School LOS standards are included in the School District's five-year work plan. The County shall, no later than December 1 of each year, incorporate into the Capital Improvement Element the Summary of Capital Improvements Program and the Summary of Estimated Revenue tables from the School District's annually adopted Five-Year Capital Facilities Plan.

Policy 23.5.2 The educational map series will be incorporated into the Comprehensive Plan in compliance with Florida Statutes. The School District, in conjunction with the County the City of Crystal River, and the City of Inverness, shall annually review the Public School Facilities Element and maintain a long-range public school facilities map series, including the planned general location of schools and ancillary facilities for the five-year planning period and the long-range planning period.

Policy 23.5.3 The Public School Facilities Element will be updated annually to reflect the annual update to the Capital Improvement Element. The School Board, County, the City of Crystal River, and the City of Inverness will ensure that the Capital Improvement Element has a complete and fully funded five-year schedule, including all programmed educational facilities and supporting infrastructure required to maintain the adopted LOS.

Policy 23.5.4

The School District Five-Year Facilities Work Plan will be adopted annually by author, date, and title, as part of the Capital Improvement Element.